**In the High Court of Punjab and Haryana, Chandigarh.**

**C.W.P. No.2302 of 2007**

Date of Decision: 13.2.2007

Sarita Handa Exports. …Petitioner.

Versus

Union of India & Others. …Respondents.

**CORAM: HON'BLE MR.JUSTICE M.M.KUMAR**
**HON'BLE MR.JUSTICE RAJESH BINDAL**

Present: Mr.P.R.Yadav, Advocate
for the petitioner..

**JUDGMENT**

**M.M.KUMAR, J. (ORAL)**

It is admitted position that the impugned order passed by the Assistant Commissioner, Central Excise, is an appealable order and on the point of maintainability of appeal, jurisdiction under Article 226 of the Constitution cannot be invoked by the petitioner. Accordingly, the petitioner is relegated to the remedy of appeal.

The petition stands disposed of in the aforementioned terms.

**(M.M.KUMAR)**
**Judge**

**February 13, 2007** **(RAJESH BINDAL)**
**dkb** **Judge**